G. R. S. IX-5]

Previous references.

G.J: 84-14

File No. ~~84-14~~

1914-15
(G.F.).

Serial Nos. 1

Later references.

GENERAL AND REVENUE SECRETARIAT.

32/4/1

Serial Nos.

Part B for January 1915

SUBJECT.

Rules for regulating the sanction of additional expenditure not provided for in the Budget.

G.I. No. M 2855-60 dated 25th Jany.
" Lays down rules for regulating the

W D 88—GPB—50,000—24-7-16

M. Venkatasubbiah Naidu
24-1-1918.

G.R.S. 11] 1914.

GENERAL AND REVENUE SECRETARIAT.

(Genl Fin)

NOTES.

File No. 84-15

FILE HEADING.

Rules for regulating the sanction of additional expenditure not provided for in the Budget.

From

No.	Dated	Received
Diary No.	Enclos. / Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

G.F. 84-14

GOVERNMENT OF MYSORE

D.O. No. Cfl 20

Comptroller's Office,

Encl: One

Bangalore, 21st August 1914.

My dear Sir,

I beg to enclose herein a representation in respect of an important financial principle, with the request that you will kindly submit it to His Highness the Maharaja for his gracious consideration and orders.

Yours sincerely,

Chakravarti

M. Visvesvaraya Esq., B.A., C.I.E.,

DEWAN OF MYSORE.

C.M.R.

G. F. 84-15

Reprsentation in respect of an important financial principle.

Proposals involving extra expenditure not provided for in the Budget are sometimes sanctioned by Government with the remark that the source from which the charges in question are to be met will be pointed out later on in the course of the year. The latest instance is the case of Mr. K.R. Srinivasiengar's deputation sanctioned in Government Order No.1531-80-G.M.151-14-1 dated the 15th August 1914.

2. The essential principle of the Budget system is that no expenditure should be incurred for which provision does not exist. When items not included in the Budget estimates are sanctioned, it is therefore absolutely necessary to effect a definite re-appropriation within the total of the sanctioned Budget or to sanction an additional grant.

grant. Orders like those referred to in the first paragraph, sanctioning extra expenditure but not stating definitely the source from which it has to be met, violate the very fundamental principle underlying the Budget system.

3. I respectfully request that when any proposal involving extra expenditure is submitted to His Highness the question of provision of funds be always specifically dealt with in the submission note. A glance at the submission note dated the 4th July 1914 regarding Mr. K.R. Srinivasiengar's case will show that the financial aspect of the case was not referred to in it.

4. I would also most humbly submit for His Highness' gracious consideration, whether proposals involving additional expenditure sent up to His Highness in which the question of provision of funds has not been fully dealt with, should

not

not be returned as incomplete, for this important aspect of the question being further noted upon.

5. In urgent and extraordinary cases His Highness may be graciously pleased to sanction additional grants, but to allow new items of expenditure not provided for in the Budget to be freely proposed without specific re-appropriation will be practically to do away with the forethought, restraint and healthy check in respect of expenditure which it is the object of the Budget system to secure. To strengthen the hands of the Audit Department in this important matter, that Department may be authorised to insist upon specific re-appropriation or an additional grant being obtained, before payment is authorised of items not provided for in the Budget.

(3)

Comptroller & Financial Secretary.

Bangalore,
18th August 1914

G.F. 84-1

(5

Note on the Comptroller's D.O.letter No.20 dated the 21st August 1914.

.....

The essential principle of the Budget system viz., that no expenditure should be incurred for which provision does not exist in the sanctioned budget is rarely departed from.

2. Towards the close of the official year charges which are unavoidable are admitted subject to the condition that they should be met out of lapses and surrenders. The practice followed at the advice of the Financial Department is - really a deviation from the rigid financial principle referred to above but inevitable in character in consequence of financial foresight being of a limited nature.

3. Similarly, at the commencement of an official year, it is obviously impossible to suggest specific re-appropriation. But administrative exigencies cannot be indefinitely deferred and the cost involved being often trivial, supplemental grant would be inappropriate. Hence two courses are followed in unavoidable instances, viz.

to say either generally that the charge will be met by re-appropriation or that the source will be pointed out later on. The latter is merely a non-technical ~~parap~~ paraphrase of the former which has been authorized by the Financial Department itself in many an instance.

4. In the case specifically quoted by the Comptroller, viz., the deputation of Mr.K.R.Srinivasiengar sanctioned in G.O.No.1531-80-G.M.151-14-1 dated the 15th August 1914, effect had to be immediately given to the orders of His Highness and in view of the large lapses and surrenders that must result sooner or later, a supplemental grant was not deemed necessary. Hence the source from which the cost of such deputation should be met was promised in the Government order concerned.

5. This method is admittedly in the nature of stop-gap and will not be resorted to except when no alternative exists. All that is necessary to bring such sanctions into line with strict financial procedure is that the Comptroller should keep an account of them and remind if necessary, the department of Government concerned about

the

G.F. 84-17

(8)

(1) The principle is sound.

(2) In the 1st ~~few~~ six months, Rs 25 per
should be in the ordinary cases

(3) Q^rs should ~~never~~ not exceed.

(4) Up to 2 or 3 lakhs Rs 25
may be permitted for the
1st six months

(5) Rs 25 also means addl ground-

Opinion of Council

Every addl. expenditure will include
in Rs 25 may be treated as an addl
ground unless Rs 25 can be immediately
supported.

(The Govt will of course take care that
new items are as few as possible)

9.9.14

We may agree with the Financial Secretary that, as a rule, no proposals for expenditure not provided for in the budget should be sanctioned unless a definite source is indicated for reappropriation, or it is considered expedient to sanction an additional grant. But in order that Government might not be unduly hampered in sanctioning urgent proposals which could not be foreseen at Budget time, the following procedure may be adopted:-

(1) Within the first ~~six~~ * four months of the official year proposals involving additional expenditure not provided for in the Budget may be sanctioned, if the department or Government in the administrative branch are satisfied that funds might be found by reappropriation within the Departmental Budget and give an undertaking that the source from which reappropriation might be sanctioned will be indicated later on.

(2) After the expiry of the first ~~half of the year~~ four months no proposals for fresh expenditure should be sanctioned unless a specifi source is indicated or it is decided to sanction an additional grant.

(3) In consultation with the Financial Department in each case, general lapses and surrenders may be regarded as a source for reappropriation.

(4) Additional grants should be applied for only in exceptional cases and when the amount required is large.

* as amended in Council

20-10-14.

G.F.84-17

No 100 - Gu 8.

Urgent & Confi

PRIVATE SECRETARY TO THE DEWAN · MYSORE ·

Mysore,

20th October 1914.

Dear Mr. Narasinga Rau,

I am desired to enclose herewith a set of draft rules regarding the sanction of additional expenditure not provided for in the Budget and to request that the same may be circulated to the Members of Council and if necessary the Financial Secretary and retuned very early with a draft note of submission. The previous papers together with the resolution of the Council arrived at an informal meeting on the 9th September 1914 are also enclosed.

C.S. disp. Dasra 21/10

Yours sincerely,

S Srinivasa Aiya

~~G. F. 8415~~ G. F. 84-14

For disposal by Circulation.

No. C. 169

22.10.1914

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Draft Rules for regulating the sanction of additional expenditure not provided for in the Budget.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao.

22nd October 1914.

Offg. *Secretary to Government.*

Extraordinary Member of Council. Opinion recorded.

First Member of Council. Opinion recorded by First member Dated 10/11

Second Member of Council. Opinion recorded by the 2nd member

Dated 26/10

GPB—1,000—3-2-14

G. R. S. 12]

General and Revenue Secretariat.

G. 7. File No. 84 of 1914-15

Serial No.

The proposed rules seem to me to be all right and ought to meet the objections raised by the H. Secy.

25/10/14

I should like to see this with the opinion of the Fl Secretary.

27/10/14

Forwarded to the Financial Secretary for favour of opinion

28/10

H mis 602 of 14

Fin Secy's Comp Note 6 3 nil

5/11.

I must respectfully press for stricter adherence to budget procedure than what is contemplated in the first of the suggested rules. To allow expenditure to be incurred on an undertaking being given by the department that the reappropriation will be made later on is, in my opinion, objectionable. What is the guarantee that such undertaking will be fulfilled? It is a matter of common knowledge that after the money is once obtained and spent, endeavours to regularise financial procedure on the part of administrative authorities become slack. If expenditure not provided for in the budget becomes inevitable, definite reappropriation should, in my opinion, be immediately made. Even at the beginning of the year the head of the department should be in a position

E—Contn. sheet.

GPB—10,000—13-6-14

Serial No.

position to know under which heads in the budget, savings are most likely to occur and instead of giving an undertaking that he will make reappropriations later on, he may make suitable reappropriations at once. Of course, further readjustments may be made by him later on in respect of the heads drawn upon. According to this procedure the number of transfers of funds within the budget will be somewhat increased; but this disadvantage will be amply compensated by the fact that strict adherence to an important financial principle will be maintained. The object of the financial rule for the strict observance of which I have made this representation is to automatically secure adequate thought and foresight in the matter of sanctioning new items of expenditure. It tends to ensure that a certain interval of time will lapse before new ideas are allowed to develop into schemes requiring the expenditure of large sums of money for their execution. This interval will always be less than a year but never more; and this time factor introduced by the financial rule, while it may be a source of inconvenience and embarassment in a few cases, is on the whole a safe and effective protection against execution of hasty schemes. Of course in inevitable or really exceptional cases there is always available for adoption the procedure of sanctioning an additional grant. But the fact that such addition

GPB—5,000—26-6-11

Serial No.

additional grants will require the sanction of the highest authority and will be resorted to only in a limited number of cases, is in itself a guarantee that due forethought and restraint will be exercised by all concerned. I am, therefore, of opinion that the first of the four rules proposed should be deleted and the second modified in such a way as to require a reappropriation or additional grant in all cases.

4. 11. 1914

First Member) With reference to his Note of 27/10/14. Duce 9/11 7/11

I think that the Financial Secretary's view is correct and I see no reason whatever why we should not adhere to the rules as thus understood.

10/11/14

As in all exceptional or incidental Cases, additional grants could be sanctioned. Where Rs is used Govt is used in Urdu. The first two Lines show the proposed rules.

11.1

NOTE—Contn. sheet.

GPB—5,000—26-6-14

GPB—1,000—19-7-13

G.7.84-15

(14)

Extract from the Proceedings of the 337th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 11th November 1914.

3. SUBJECT. - (Clause iii of the Schedule).

Budget procedure in regard to reappropriation.

ORDER OF COUNCIL.

The rules as revised may be approved.

The First Member agrees with the Financial Secretary.

Sd. M.VISVESVARAYA,
Dewan of Mysore.

"Extract"

D.M. Narasinga Rao

Offg.Secretary to Government.

[G. R. S. 12]

General and Revenue Secretariat.

G. 7 File No. 84 of 1914-15

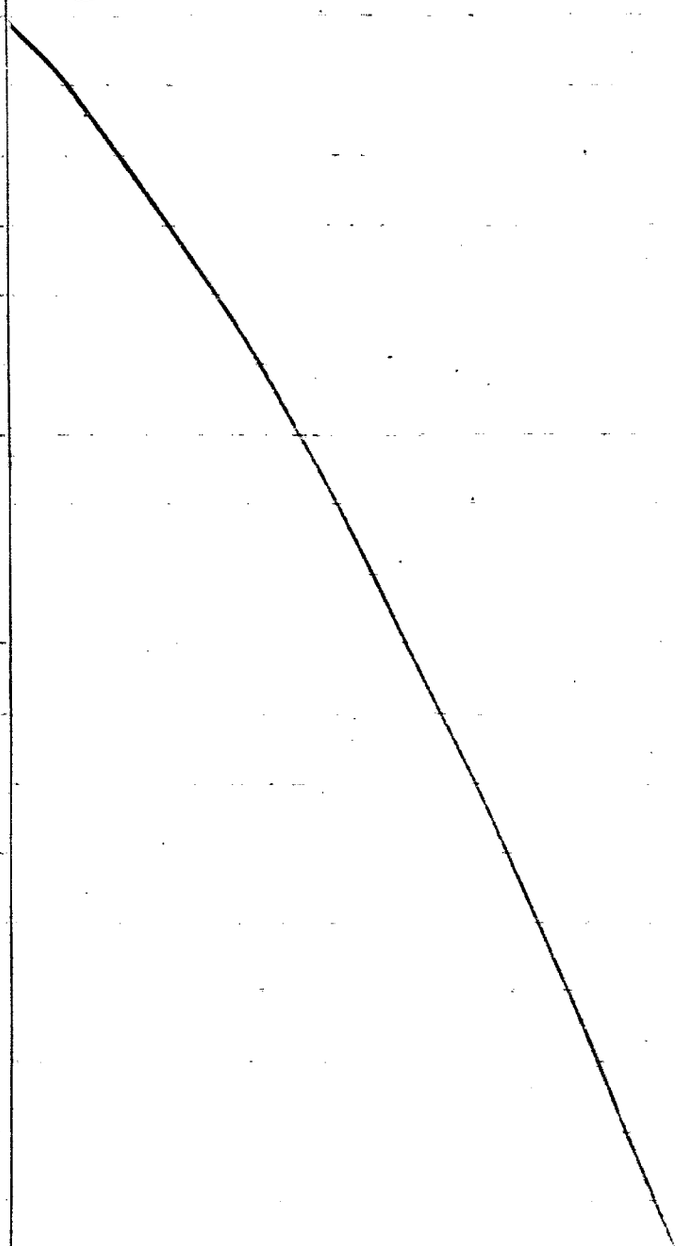
Serial No.

2619
16-11-14

A draft Submission Note is put up.

Draft arranged
16/11

Dewan)



NOTE—Contn. sheet.

GPB—10,000—13-6-14

G.7.84-15

Submitted to His Highness.

Paper under disposal. Its Enclosures.

With his D.O. dated the 21st August 1914, the Financial Secretary submitted a representation advocating the strict observance of the financial principle that no proposals for expenditure not provided for in the budget should be sanctioned, unless a definite source is indicated for re-appropriation or it is considered expedient to sanction an additional grant.

Flag A

2. Certain draft rules were prepared under my instructions embodying the views of the Financial Secretary in general but allowing some reasonable latitude to Government to sanction unavoidable expenditure which could not be foreseen at budget time.

Pages 11-13 of Office Note.

3. The Financial Secretary who was again consulted in the matter, considers that the first of the four rules proposed should be deleted and the second modified in such a way as to require a re-appropriation or additional grant in all cases.

Page 14 of Office Note.

Page 13 of Office Note.

4. The draft rules were considered in Council on 11th November 1914 and they are of opinion that the rules as revised, may be approved. The First Member of Council, however, agrees with the Financial Secretary.

5. The objection of the Financial Secretary is based on the assumption that savings in budget allotments can be anticipated even in the first four months of an official year. This is scarcely possible in actual practice as allotments are based on reasonable expectations of expenditure as estimated at the beginning for the whole year.

6. The Financial Secretary's objection arose in

G.F. 84-14

connection with the extra expenditure required on account of Mr. K.R. Srinivasiengar's deputation and establishment and other charges sanctioned in Government Order No. 1531-80/G.M.151-14-1 dated 15th August 1914. The sum required at the outside would have been Rs.450 per mensem and our common experience is that lapses accruing at the end of the year in the various departments of Government usually amount to several lakhs. In the circumstances, knowing that there would be large lapses at the end of the year, it is undesirable to make frequent additional grants whenever a new departure from the budget becomes absolutely necessary. Such departure from the budget grant is not only unavoidable but a necessity, inasmuch as all items of expenditure down to the minutest detail cannot be, and are not, usually estimated at the time of preparing the budget. A reasonable proposal to adopt is therefore to make fresh grants and lapses balance one another as far as possible. The recommendations contained in the rules have this object in view and may be approved.

Flag O

BR

M. Visvesvaraya
17th Dec. 1914

G.F. 84-15

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Draft rules for regulating the sanction of additional expenditure not provided for in the budget.

566

Order.

~~KRM~~

26/12/14

Sanctioned

26.12.14. dl6

Please let me have the rules in the form of an official memo. for being brought before me:- Draft to be Sub° on 31/12

Asst Secy
11

Memo
29/12
13

First mis 602 of 14

G.R.S. 13]

G.F. 84-14

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Rules for regulating the sanction of additional expre not provided for in the budget.

Subd.

Draft offl memorandum is put up ~~for approval~~ as required

It is understood that it is Confidential and meant only for Secretaries to Govt and the Comptroller

Yes

if it is also to Heads of Departments also necessary a separate will be required in the

ast necessary. || addressed portion.

After the memorandum is printed Copy may be sent to the Dewan's office and the several Branches of the G.R.S.J.

Hore Abd. 29/12/14

It is for consideration whether it should respond from the Fin. Dept and whether it should be regarded as a partial modifying the financial Rules passed on ~~the~~ issued on the recommendations of Mr Krishnaiyer's Committee

Some verbal ~~slig~~ alterations in language are ~~made~~ suggested.

Modification not necessary unless called for.

Necessary.

Dewan 31/12

S 31/12

(Para 3 of G.O. No. R 1150-1192-18-1901-02 dy 7.2.03)

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

Elsewhere

dy. 29/12

Subd. Please get me a final proof of this on the 2nd Jan 1915 at 4 P.M.

Dewan 31/12

write to Revs dy 31/12

G.R.S. 13]

Routine Notes. G.F. 84-14

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft to the Supt Govt Press Subd
Hoathers
31.12.14 (Draft approved)

To The Superintendent
Govt Press.

No: H 2561 Dated 31.12.14

Forwards Press Copy of official memorandum no: H 2855-60/G.F 84.14-1 D 31.12.14 for being printed & requests that a finial proof of this may be sent to the Financial Branch before 2 P.M. on the 2d Jan'y 15

Sub? to Gen! Secy with refce to his order dated 31.12.1914 with the finial proof just received.

Hoa
2/1/15.

The draft official memorandum sub? in proof may be approved.

Dewan
3/1

(Dewan)

Proof approved by Dewan 13.1.15

Done before moving next

Dewan
6/1

May this be sent to Resr before issue, as the older is not as Resr's views have not been accepted by His Highness. Nos numbers are submitted for information

(Resr) MS 15/1 PTO

Asst Secy is not in office and has permitted me to submit this direct

This 6.2.14.

36888
6-1-15

832

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—10,000—10-6-14

G.R.S. 13]

Routine Notes.

G. F. 84-15

[To be used only for notes, requisitions, etc., not intended for permanent record]

Seen.

2. These papers may be submitted to the permanent Financial Secretary on his return ~~to duty~~ from leave.

3. Rule 1 introduces a large element of uncertainty into the annual expenditure programme and permits departures from the very important principles laid down in articles 158 and 159 Civil Account Code. Expenditure unforeseen at the time of the budget and unprovided in it but really of an emergent character is not prohibited by these principles. Urgency is after all a relative consideration and if a department considers that a particular unbudgetted measure proposed by it should come into immediate effect then, its estimation, or in the opinion of Government, some other expenditure provided for, but comparatively less urgent in its nature must yield precedence to the former and in all such cases specific reappropriation should be possible. Unless the responsibility to find funds is very regidly enforced it seems to me that the tendency will be to add to the

N B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

expenditure

Routine Notes. G.F. 84-15

[To be used only for notes, requisitions, etc., not intended for permanent record]

expenditure of the year without sufficient consideration of the question of finding funds for it. Rule I does not lay down any limit as regards the amount of expenditure which can be sanctioned under the departure permitted by it; the indefiniteness of the extent of additional charge permitted by the rule without simultaneously solving the question of funds required therefor, is an undesirable factor in all calculations relating to annual budgets.

4. There is another feature of Rule I to be noticed. It requires the departments and the Administrative Branches of the Secretariat proposing additional expenditure, to given an undertaking to find funds later on, in the year but it is silent as to when the undertaking should be fulfilled. As it is taken that reappropriation can be made in the fifth month of the year, funds for all expenditure sanctioned under this rule during the first four months should be found by reappropriation in that month; the question of

N B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

finding

G.R.S. 13]

Routine Notes. G.F. 84-15

[To be used only for notes, requisitions, etc., not intended for permanent record.]

finding funds for such expenditure should not be put off for leisurely solution throughout the year.

5. Although this rule authorises expenditure in anticipation of funds being found for it, it cannot be taken to warrant its final admission on audit. All such expenditure has to be held under objection till the requirements of audit against grant are satisfied.

Mull
22.1.15
Rec'd 23.1.15

21.1.15
SAM.
No. 894

It has not been settled whether the order should issue from the General Branch or the Finance Branch. In the former case the number given by the Branch will be struck off and a new number given by the General Br. In the latter case the order will have to issue above the signature of the Secretary.

The Fin. Br. Secy may decide the point himself. It is a minor matter. It may issue from Br II or Br V just as he chooses.

Dacca
23/1

kg.
23/1/15

(Secy)

B—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Secy) Orders whether it may be issued from Br II.

kg.
23/1/15

Yes. Mull 23.1.15

GPB—30,000—23-2-11

Issue today
kg
25/1/15 — Proof sent to the Press
Hose 25/1/15

R. S. 12]

General and Revenue Secretariat. | Genl Fin File No. 84 of 1914-15

Serial No. 1

To All the Secretaries to Govt
& Comptroller.

No: H 2855-60-G.F. 84-14 & 25/1/15

Lays down rules for regulating the sanction of items involving additional expenditure not provided for in the budget Submitted with reference to para 2 on page 21 of the notes to the Financial Secretary.

Fhins 602 & 14-15.

Hon. 8/3/15 (Reserv) 13

1360

by 13/3.

Seen. The rules may require modification in the light of actual experience of working - Asstt Secy Fin. will please maintain a register of all cases of applcn of these rules -

M 17/3

Mr Kaul has made a note in Asst Secy's by 18/3

Sub[d]

May this be recorded as an A Collection?

Yes by 23/3

Hon 23/3/15

Sub[d]

I Solicit permission to attend to this work after budget work is over.

Hon 24/3/15. May be permitted.

Hon. 24/3 (Reserv)

Yes M. 24/3

NOTE—Contn. sheet.

Separated from [illegible] 10/11/15

GP.S—25,000—2 11-14

G 7 84-14

CONFIDENTIAL.

Expenditure not provided for in the Budget.

No. FL. 2855-60—G. F. 84-14-1, DATED 25TH JANUARY 1915.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

OFFICIAL MEMORANDUM.

The following rules are prescribed for regulating the sanction of items involving additional expenditure not provided for in the budget:—

(1) Within the first four months of the official year proposals of an emergent character involving additional expenditure not provided for in the budget, may be sanctioned, if the department, or Government in the administrative branch, are satisfied that funds can be found by reappropriation within the departmental budget and give an undertaking that the source of reappropriation will be indicated later on.

(2) After the expiry of the first four months no proposals for fresh expenditure will be sanctioned unless a specific source is indicated, or it is decided to sanction an additional grant for the purpose.

(3) In consultation with the Financial Department in each case, general lapses and surrenders may be regarded as a source for reappropriation.

(4) Additional grants will be sanctioned only in exceptional cases and when the amount required is large.

By Order,

D. M. NARASINGA RAO,

Offg. Secy. to Govt., Gen. & Rev. Depts.

To—All the Secretaries to Government.
The Comptroller to Government.

Exd.—C. R.

CONFIDENTIAL.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

No. Fl. 2855-60—G.F. 84-14-1, dated 25th Jan. 1915

Expenditure not provided for in the Budget.

Laying down rules for regulating the sanction of items involving additional expenditure not provided for in the Budget.

GPB—250—29-1-15

G. R. S. 12]

General and Revenue Secretariat. | File No. 8 & 9 of 1914.

Serial No.

Extracts from med file 47-16 relating to revision of the Minto Ophthalmic Hospital

G.O. No: 9-10 med 47-15-16 dated 1.7.16 sanctioning the revision of the establishment of the Minto Ophthalmic Hospital involving an increase of Rs 200 p.m. the cost during 1916-17 being met by reappn of budget grants, was communicated to the Comptroller through Bor II (H 106 Dy 4/7/16)

"Dr. S. V. Ramaswamiayar states that the Comptroller objects to pass the establishment pay bill until reappropriation is pointed out & that the staff is put to much inconvenience"

x x x Intd B.S. 24/7/16

It is not clear why in the face of G.O. of 25.1.15 Comptroller requires reappropriation to be made at once.

H Secy) Intd S.S. 24/7

Expenditure not provided for in the Budget should, if it has to be incurred, satisfy the following conditions under rule 1 laid down in G.O. dated 25.1.15.

(1) It should be of an emergent character

(2) The possibility of finding funds by reappropriation within the departmental

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | Q.P File No. 92 of 1914.

Serial No.

budget has to be accepted by Govt.

4 3) An undertaking has also to be given that the source of reappropriation will be indicated later on.

There is no allusion to these conditions in the G.O. of 1.7.16 and the Senior Surgeon has accordingly been requested to provide for the expenditure before authorising it.

Intd M.N.K
27.7.16

Let the Dept or the Secretariat give the necessary undertaking in terms of the order of 25.1.16 & the Comptroller will be satisfied.

Intd JSC.
1/8/

It has been stated in the G.O. that the cost will be met by reappropriation. It is not possible to say anything more in the G.O.

H Secy) Intd S.S.
31.7.16

Taken to H Secy on 2/8.

The reappropriation suggested by the Senior Surgeon may be sanctd as the budget has now passed. Br II will take extracts of above notes & raise the general question for orders.

Br IV) Intd S.S. 2/8/16

NOTE—Contn. sheet.

GPB—70.000—17-12-15

G. R. S. 12]

General and Revenue Secretariat.

C.7 84 4

H File No. Mis 199 of 1916.

Serial No.

Subd. 4.00 pm 3/8/16

As directed by F.L sect., the above notes are submitted for getting definite orders regarding the procedure to be followed in respect of sanctions under the G.O. of 25. 1. '15.

Of the three conditions specified by the Comptr, the only important one is about the undertaking to be given for pointing out recoveries subsequently - How this is to be given is a matter for orders -

H Sect)

Ag
5-8-16.

If the order of 25. 1. 1915 has to be worked properly two declarations and an undertaking in the form annexed × will have to be signed by the Head of the Dept concerned or by the Secy concerned and placed on the Sect file, before financial confirmation can be accorded.

A/S please prepare & attach the form. Ag

Also Govt should lay down that if the recoveries is not effected according to the undertaking before 31st March, the Comptr will effect the recoveries from the grants under the heads of the Dept as are likely to accrue leave savings & inform the Head of the Dept concerned, who will be bound to keep the expenditure within

NOTE—Contn. sheet.

GPB—70,000— 17-12-15

Serial No.

the reduced limits or get an addl grant sanctioned under the heads the grants for which are reappropriated from.

As I pointed out at the time the orders of 25-1-1915 are open to financial objn. but unless some orders are passed on the lines indicated above the order will be absolutely futile.

M
11/8

A/s Fin. may prepare a draft on the foregoing lines & resubmit.

M
11/8

Draft subd.

Tidy copy
M
21/8

17/8/16

V.S.

Tidy draft submitted.

(Devan)
21/8/16.

21-8-16

(Devan)

M
21/8

Vide separate note. 12. 1. 18

File put up
23/9/16

1158
24.8.16

Supt Bh II

Kindly see this (JCm 199 of 1910) and let me know if any orders are necessary now or it in view of the fact that some-what similar pro-posals are under consideration in connection with Mr Dattas financial proposals also —

B. V Lakshman Rao
H-1-18

1158
24.8.16

No orders are now req.
Mm
12-1-18. The papers are accord-ingly returned.
B. V. Lakshman Rao
12.1.18